

OFFICIAL



GAZETTE

GOVERNMENT OF GOA

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Finance (Budget) Department

Notification

1-9-88-Fin (Bud).

In exercise of the powers conferred by section 4 of the Goa Contingency Fund Act, 1988 (Act No. 4 of 1988) Government of Goa hereby makes the following rules, namely:—

1. These rules may be called the Goa Contingency Fund Rules, 1988.

2 (i) No advance shall be made out of the Contingency Fund except for the purpose of meeting unforeseen expenditure, including expenditure on a new service not contemplated in the annual financial statement, pending authorisation of such expenditure by the Legislative Assembly under appropriations made by law.

2 (ii) An application for advance from the Contingency Fund for the purposes aforesaid shall be made by the Secretary of the Administrative Department concerned to the Secretary of the Finance Department in quadruplicate in Form A appended to these rules. Such application shall be made at the time of referring the proposal for expenditure to the Finance Department for its scrutiny.

The application shall give:—

- i) brief particulars of the additional expenditure involved,
- ii) the circumstances in which provision could not be included in the budget,
- iii) why its postponement is not possible,
- iv) the amount required to be advanced from the Fund with full cost for the proposal for the year, or part of the year, as the case may be, and
- v) the grant or appropriation under which supplementary provision will eventually have to be obtained.

3. The order sanctioning the advance shall be in Form B to these rules and shall be forwarded by the Finance Department to the Audit and Accounts Officers concerned together with a copy of the application.

Note 1 — When an advance is sanctioned from the Contingency Fund, the amount shall continue to remain physically a part of that Fund and shall not go out of it till it is actually withdrawn and spent on the specific purpose for which the advance is sanctioned.

Note 2 — The order authorising an advance from the Contingency Fund shall not lapse with the close of the year but shall lapse as soon as the Supplementary Appropriation Act incorporating the grants authorised by the Legislative Assembly in the Session summoned after the advance is sanctioned is passed after having received the assent of the Governor unless it is cancelled as per rule 7 in the interval.

4. The Administrative Department concerned shall not issue any orders authorising expenditure out of the Contingency Fund unless advance from the Fund has been sanctioned by Government and a copy of the order sanctioning the advance has been forwarded to the Audit and Accounts Officer, under rule 3.

Note 1 — Where the expenditure on an item is to be met wholly out of the advance from the Contingency Fund, the following direction shall be added to the order sanctioning expenditure from the said Fund:—

“The expenditure should be debited to the budget head ... and the amount of Rs. ... should be met out of the advance from the Contingency Fund sanctioned in Government Memorandum, Finance Department No. ... dated the ... The Head of the Department should ensure that a Supplementary Demand/Appropriation to enable repayment to the Fund is obtained at the first or the second session of the Legislative Assembly as may be practicable, after the date of this order”.

Note 2 — Where a part of the expenditure on an item is to be met out of the advance from the Contingency Fund and the rest is to be incurred after obtaining a Supplementary demand or appropriation, the following direction shall be added to the order sanctioning expenditure from the said Fund, namely:—

“The expenditure should be debited to the budget head ... out of the total expenditure involved in the order, the amount of Rs. ... expected to be incurred up to ... should be met out of the advance from the Contingency Fund sanctioned in Government Memorandum, Finance Department No. ... dated ... The Head of the

Department should ensure that for repayment of this advance to the Fund and also for the rest of the expenditure which cannot be met from the sanctioned grant, a consolidated Supplementary demand or appropriation is obtained at the first or the second session of the Legislative Assembly, as may be practicable after the date of this order".

5. All Bills and Vouchers for the drawal of moneys from the advance from the Contingency Fund shall contain the words "Contingency Fund" prominently written in red ink at the top of the Bill or Voucher. This, however, shall not dispense with the necessity of furnishing the usual classification of the expenditure in the Bill or Voucher, as the case may be.

6. Supplementary estimates for all expenditure so financed shall be presented to the Legislative Assembly at the first or second session, as may be practicable, summoned to meet immediately after the advance is sanctioned. As soon as the Legislative Assembly has authorised the additional expenditure by including it in any Supplementary Appropriation Act, the advances made from the Contingency Fund shall be returned to the Fund.

Note 1—While presenting to the Legislative Assembly estimates for expenditure financed from the Contingency Fund a note to the following effect shall be appended to such estimates:—

"A sum of Rs. ... has been advanced from the Contingency Fund in Government Memorandum, Finance Department No. ... dated ... and an equivalent amount is required to enable repayment to that Fund".

Note 2—Where sums withdrawn from the Contingency Fund can be met wholly or partially from the sanctioned grant, the demand or appropriation for the recoupment of the Contingency Fund in respect of expenditure incurred in the previous financial year should be for a token amount or only for that portion of the sum which cannot be met from the sanctioned grants. A supplementary demand or appropriation should be obtained as follows:—

(i) *New Service*:—The demand or appropriation should be for a token amount or only for that portion of the sum which cannot be met from the sanctioned grant, the amount which can be met from savings in the sanctioned grant being clearly indicated in the explanatory Memorandum. A note to the following effect shall be appended to the Supplementary statement of Expenditure:—

"The expenditure is on a new service. A sum of Rs. ... has been advanced from the Contingency Fund in Government Memorandum, Finance Department No. ... dated ... and an equivalent amount is required to enable repayment to be made to that Fund. The amount can be found wholly/partially by re-appropriation of savings within the grant and a demand/appropriation for a token amount/the sum of Rs. ... which cannot be met from the sanctioned grant is now presented".

(ii) *Other than New Service*:—The demand or appropriation should be for the sum which cannot be met from the sanctioned grant.

Note 3—In those cases where the supplementary demand/appropriation presented to the Legislative Assembly includes the amount for the repayment of the advances taken from the Contingency Fund, a note to the following effect shall be appended to such demands:—

"Pending the authorisation of the expenditure by the Legislative Assembly for this item a sum of Rs. ... has been sanctioned from the Contingency Fund in Government Memorandum, Finance Department No. ... dated ... and an equivalent amount required to enable repayment to be made to that Fund is included in this Supplementary demand/appropriation".

7. If, in any case, after the order sanctioning an advance from the Contingency Fund has been issued in accordance with rule 3 and before action is taken in accordance with rule 6, it is found that the advance sanctioned will remain wholly or partly unutilised, an application shall be made by the secretary of the Administrative Department concerned to the Finance Department for cancelling or modifying the sanction, as the case may be.

8. All advances sanctioned from the Contingency Fund to meet expenditure in excess of the provision for the service included in an Appropriation (Vote on Account) Act shall be restored to the Contingency Fund as soon as the Appropriation Act in respect of the expenditure on the service for the whole year, including the excess met from advances from the Contingency Fund has been passed.

9. A copy of the order, resuming the advance, which shall give a reference to the number and date of the order under which the original advance was made and to the Supplementary Appropriation Act referred to in rule 6 shall be forwarded by the Finance Department to the Audit and Accounts Officer concerned.

10. An account of the transactions of the Contingency Fund shall be maintained by the Finance Department in Forms C and D appended to these rules.

11. Actual expenditure incurred against advances from the Contingency Fund shall be recorded in the account relating to the Contingency Fund in the same detail as it would have been shown if it had been paid out of the Consolidated Fund.

FORM "A"

[See rule 2 (ii)]

Application for Advance from the Contingency Fund of the State of Goa for the year ...

1. Name of the Department.
2. Application No. ... and date (Departmental File No. ... and number and date of its reference).
3. Brief particulars of the additional expenditure involved.
4. Circumstances in which provision could not be made in the budget.
5. Why its postponement is not possible.

6. The amount required to be advanced from the Contingency Fund with full cost of the proposal for the year or part of the year, as the case may be.
7. Major Head, minor head, Sub-head and detailed head of account under which the supplementary demand or appropriation will eventually have to be obtained.
8. Name of the Controlling Officer at whose disposal the amount would be placed.
9. Remarks.

incurred by the ... Department on the item mentioned in the margin under the Head of Account mentioned under:—

Particulars of item of expenditure,

Major Head

Minor Head, and

Sub-Head of Accounts.

2. A copy of the application for advance from the Contingency Fund is forwarded herewith.

By order and in the name of
Governor of Goa,

Under Secretary to the Govern-
ment of Goa, Finance (Budget)
Department.

FORM "B"

(See rule 3)

No. ...
Finance Department
Secretariat, Panaji

Subject: Advance from the Contingency Fund.

An advance of Rs. ... hereby sanctioned from the Contingency Fund of the State of Goa for the expenditure to be

To

1. The Director of Accounts,
2. The Resident Audit Officer.

Copy to:—

3. ... Department with reference to his unofficial reference No. ... dated ...

FORM "C"

(See rule 10)

CONTINGENCY FUND OF THE STATE OF GOA.

Amount of the Fund Rs. ...

| Serial No. | Budget Head | Department concerned and number and date of the application for advance | Number and date of the order sanctioning the advance | Amount of sanctioning advance | Actual expenditure against the sanctioned advance | Number and date of the letter from the Director of Accounts Panaji intimating the adjustment for recoupment | Remarks |
|------------|-------------|---|--|-------------------------------|---|---|---------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |

In column 8 of the Supplementary Appropriation Act providing for additional expenditure in question may also be mentioned.

FORM "D"

(See rule 10)

Progressive totals of withdrawals from the Contingency Fund.

Number and date of the orders sanctioning the Scheme

Subject ...

Number and date of the orders sanctioning the advance.

Amount of advance sanctioned.

Designation of Controlling Officer at whose disposal the advance is placed.

Major, Minor and sub-head to which the expenditure is finally debitible.

| Serial No. | Number and date of the report from the Controlling Officer and the serial number under which it is diarised in the Finance Department | Amount withdrawn during the month | Total withdrawal till today | Balance in advance from Contingency Fund | Remarks |
|------------|---|-----------------------------------|-----------------------------|--|---------|
| 1 | 2 | 3 | 4 | 5 | 6 |

Serial number under which the Controlling Officers reports are diarised in the Finance Department should be mentioned in brackets against the number and date of the reports in this column.

By order and in the name of the Governor of Goa.

Shailaja Chandra, Finance Secretary.

Panaji, 26th May, 1988.

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